

Regular Session, 2009

SENATE BILL NO. 114

BY SENATOR NEVERS

TAX/TAXATION. Repeals a requirement that the Workforce Development Commission provide the Department of Revenue an annual list of businesses which participate in the registered apprenticeship tax credit program and the number of eligible employees employed. (gov sig)

1 AN ACT

2 To repeal R.S. 47:6033(B)(4), relative to tax credits; to repeal a requirement that the
3 Workforce Development Commission provide the Department of Revenue a certain
4 annual list; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:6033(B)(4) is hereby repealed.

7 Section 2. This Act shall become effective upon signature by the governor or, if not
8 signed by the governor, upon expiration of the time for bills to become law without signature
9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
10 vetoed by the governor and subsequently approved by the legislature, this Act shall become
11 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Nevers (SB 114)

Present law grants an "apprenticeship tax credit" each tax year equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice.

Proposed law repeals a requirement that the Workforce Development Commission provide the Department of Revenue an annual list of businesses which participate in the registered apprenticeship program as well as the number of eligible employees that each employer has employed for the taxable year.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Repeals R.S. 47:6033(B)(4))